

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
DeKalb Co Ctl United Sch Dist (1835)

DeKalb Co Ctl United Sch Dist (1835)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$11,603,268	\$11,308,487	\$10,826,541	\$10,895,954	-2%	1%
Group Health Insurance (222)	\$6,207,296	\$7,302,306	\$5,855,405	\$4,958,196	-5%	-15%
Noncertified Salaries (120)	\$1,430,375	\$1,427,494	\$1,651,337	\$1,629,181	3%	-1%
Social Security-Certified Employee Retirement (212)	\$901,023	\$874,102	\$824,846	\$867,403	-1%	5%
Teacher Retirement Fund, After 7-1-95 (216)	\$567,404	\$564,184	\$756,746	\$846,450	11%	12%
Textbooks (630)	\$150,914	\$838,761	\$254,085	\$457,895	32%	80%
Purchased Property Services; Repairs and Maintenance Services (430)	\$402,202	\$271,524	\$489,082	\$442,746	2%	-9%
Operational Supplies (611)	\$358,307	\$459,120	\$339,787	\$301,380	-4%	-11%
Transfer Tuition to Other School Corporations Within the State (561)	\$284,101	\$400,242	\$461,383	\$275,699	-1%	-40%
Computer Hardware (741)	\$375,450	\$540,847	\$435,607	\$215,801	-13%	-50%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$174,671	\$234,113	\$90,036	\$193,978	3%	115%
Severance/Early Retirement Pay (213)	\$885,599	\$664,297	\$677,077	\$187,556	-32%	-72%
Public Employees Retirement Fund (214)	\$125,745	\$126,917	\$161,954	\$169,617	8%	5%
Travel (580)	\$134,902	\$176,868	\$124,655	\$134,252	0%	8%
Social Security-Noncertified Employee Retirement (211)	\$107,055	\$104,910	\$119,766	\$131,171	5%	10%
Licensed Employees Temporary Salaries (135)	\$122,073	\$132,759	\$95,148	\$121,762	0%	28%
Nonlicensed Employees Temporary Salaries (136)	\$169,031	\$104,266	\$96,348	\$121,392	-8%	26%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$95,848	\$87,460	\$96,062	\$102,761	2%	7%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$314,888	\$344,476	\$158,403	\$99,077	-25%	-37%
Equipment (730)	\$82,178	\$240,726	\$55,693	\$72,400	-3%	30%
Library Books (640)	\$62,461	\$60,468	\$56,424	\$53,857	-4%	-5%
Workers Compensation Insurance (225)	\$28,675	\$28,859	\$37,206	\$53,781	17%	45%
Purchased Professional and Technnical Instruction Services (311)	\$4,800	\$0	\$0	\$28,179	56%	N/A
Unemployment compensation (230)	\$91,072	\$48,749	\$49,866	\$26,491	-27%	-47%
Other Purchased Professional and Technical Services (319)	\$6,539	\$8,080	\$8,489	\$22,765	37%	168%
Group Life Insurance (221)	\$19,936	\$20,546	\$19,121	\$19,965	0%	4%
Late Payments (872)	\$0	\$400	\$400	\$8,616	N/A	> 500%
Purchased Professional and Technnical Data Processing Services (316)	\$14,604	\$20,831	\$20,594	\$3,036	-32%	-85%
Other Purchased Services (593)	\$0	\$2,800	\$7,892	\$2,998	N/A	-62%
Purchased Professional and Technnical Staff Services (314)	\$39,340	\$38,766	\$61,335	\$1,885	-53%	-97%
Advertising (540)	\$1,400	\$350	\$0	\$0	-100%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$3,500	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$24,764,659	\$26,433,709	\$23,831,288	\$22,446,243	-2%	-6%
Student Instructional Support						

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Certified Salaries (110)	\$1,735,506	\$1,840,318	\$1,843,019	\$1,943,717	3%	5%
Noncertified Salaries (120)	\$758,664	\$750,122	\$795,854	\$698,892	-2%	-12%
Group Health Insurance (222)	\$421,879	\$475,564	\$441,090	\$499,717	4%	13%
Teacher Retirement Fund, After 7-1-95 (216)	\$81,575	\$85,827	\$117,818	\$158,484	18%	35%
Social Security-Certified Employee Retirement (212)	\$129,526	\$135,241	\$132,940	\$151,659	4%	14%
Public Employees Retirement Fund (214)	\$88,211	\$98,123	\$99,439	\$94,548	2%	-5%
Social Security-Noncertified Employee Retirement (211)	\$55,231	\$53,759	\$55,459	\$54,609	0%	-2%
Severance/Early Retirement Pay (213)	\$30,705	\$30,640	\$24,140	\$33,603	2%	39%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$16,561	\$14,646	\$16,387	\$17,319	1%	6%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$53,529	\$53,279	\$29,456	\$16,166	-26%	-45%
Group Life Insurance (221)	\$7,634	\$6,857	\$7,401	\$7,321	-1%	-1%
Student Instructional Support Total	\$3,379,021	\$3,544,376	\$3,563,004	\$3,676,035	2%	3%
Overhead and Operational						
Noncertified Salaries (120)	\$3,042,142	\$3,128,360	\$3,320,980	\$3,483,028	3%	5%
Group Life Insurance (221)	\$4,550	\$4,034	\$4,535	\$1,976,943	357%	> 500%
Operational Supplies (611)	\$856,994	\$945,612	\$1,026,722	\$936,576	2%	-9%
Group Health Insurance (222)	\$612,958	\$611,946	\$623,732	\$754,210	5%	21%
Light and Power - Other than Heating and Cooling (625)	\$495,608	\$584,455	\$598,622	\$616,635	6%	3%
Vehicles (731)	\$362,745	\$344,685	\$554,522	\$475,839	7%	-14%
Public Employees Retirement Fund (214)	\$319,516	\$356,421	\$389,503	\$416,897	7%	7%
Heating and Cooling for Buildings - Gas (622)	\$180,792	\$180,487	\$202,984	\$400,835	22%	97%
Gasoline and Lubricants (613)	\$293,087	\$323,641	\$363,552	\$338,181	4%	-7%
Certified Salaries (110)	\$166,026	\$190,420	\$206,915	\$278,461	14%	35%
Social Security-Noncertified Employee Retirement (211)	\$218,267	\$221,479	\$238,154	\$262,973	5%	10%
Food Purchases (614)	\$131,366	\$182,415	\$204,644	\$213,909	13%	5%
Purchased Property Services; Repairs and Maintenance Services (430)	\$164,836	\$195,189	\$248,923	\$195,567	4%	-21%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$141,830	\$143,671	\$158,356	\$178,266	6%	13%
Severance/Early Retirement Pay (213)	\$11,700	\$8,000	\$3,000	\$104,069	73%	> 500%
Utility Services Water and Sewage (411)	\$83,968	\$94,112	\$97,907	\$97,092	4%	-1%
Telephone (531)	\$41,464	\$41,113	\$37,441	\$69,469	14%	86%
Travel (580)	\$41,583	\$50,587	\$58,818	\$56,136	8%	-5%
Equipment (730)	\$3,287	\$19,734	\$63,082	\$54,393	102%	-14%
Other Purchased Services (593)	\$45,625	\$47,225	\$46,670	\$53,281	4%	14%
Utility Services Removal of Refuse and Garbage (412)	\$52,555	\$41,362	\$34,396	\$44,193	-4%	28%
Workers Compensation Insurance (225)	\$22,303	\$22,446	\$28,938	\$40,446	16%	40%

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Purchased Professional and Technical Staff Services (314)	\$20,843	\$55	\$58,100	\$35,709	14%	-39%
Purchased Professional and Technical Board of Education Services (318)	\$33,260	\$31,536	\$37,868	\$34,115	1%	-10%
Teacher Retirement Fund, After 7-1-95 (216)	\$7,940	\$9,868	\$18,211	\$33,166	43%	82%
Other Purchased Professional and Technical Services (319)	\$51,162	\$58,449	\$18,030	\$30,792	-12%	71%
Other Employee Benefits (241 to 290)	\$956	\$5,611	\$33,630	\$27,783	132%	-17%
Social Security-Certified Employee Retirement (212)	\$13,310	\$13,806	\$12,143	\$21,761	13%	79%
Dues and Fees (810)	\$18,637	\$15,256	\$15,756	\$13,255	-8%	-16%
Tires and Repairs (612)	\$14,174	\$12,068	\$28,262	\$12,787	-3%	-55%
Other Communication Services (533 to 539)	\$4,161	\$9,717	\$3,808	\$7,071	14%	86%
Advertising (540)	\$5,362	\$5,624	\$2,847	\$5,355	0%	88%
Connectivity (744)	\$0	\$0	\$1,156	\$4,983	N/A	331%
Official Bond Premiums (525)	\$1,268	\$1,268	\$641	\$1,631	6%	154%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,384	\$1,224	\$1,370	\$1,448	1%	6%
Other purchased property services (490 to 499)	\$742	\$987	\$731	\$913	5%	25%
Bank Service Charges (871)	\$1,275	\$0	\$586	\$722	-13%	23%
Unemployment compensation (230)	\$26,036	\$7,754	\$202	\$159	-72%	-21%
Late Payments (872)	\$42	\$504	\$95	\$95	23%	0%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$342	\$0	\$950	\$50	-38%	-95%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,054	\$5,298	\$1,447	\$0	-100%	-100%
Overhead and Operational Total	\$7,499,146	\$7,916,419	\$8,748,228	\$11,279,189	11%	29%
Nonoperational						
Redemption of Principal (831)	\$5,473,626	\$5,603,920	\$5,585,092	\$6,032,605	2%	8%
Purchased Property Services; Construction Services (450)	\$1,232,130	\$1,183,131	\$1,467,291	\$693,117	-13%	-53%
Other Purchased Professional and Technical Services (319)	\$175,164	\$273,827	\$425,033	\$625,785	37%	47%
Purchased Property Services; Rentals (440)	\$549,885	\$642,435	\$630,254	\$493,205	-3%	-22%
Equipment (730)	\$373,714	\$356,463	\$532,196	\$274,408	-7%	-48%
Noncertified Salaries (120)	\$80,520	\$96,410	\$90,273	\$75,926	-1%	-16%
Land and Easements (710)	\$0	\$29,080	\$26,113	\$66,004	N/A	153%
Interest on Bonds or Notes (832)	\$7,106	\$8,913	\$65,000	\$51,203	64%	-21%
Certified Salaries (110)	\$0	\$0	\$0	\$7,153	N/A	N/A
Other Communication Services (533 to 539)	\$0	\$117	\$5,682	\$764	N/A	-87%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$960	\$640	\$508	N/A	-21%
Operational Supplies (611)	\$9,691	\$3,109	\$1,324	\$230	-61%	-83%
Meals Provided (235)	\$629	\$300	\$843	-\$157	N/A	-119%
Nonoperational Total	\$7,902,466	\$8,198,665	\$8,829,743	\$8,320,750	1%	-6%

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Grand Total	\$43,545,292	\$46,093,168	\$44,972,263	\$45,722,217	1%	2%